

Home > Businesses > Help & Resources > Legal Library > Directives > Directives - By Decade > (1980-1989) Directives >

# Directive 86-31: Boats Purchased By Non-Residents

FACTS: Taxpayer Taylor is a resident of New Hampshire. On June 7, she purchased a sailboat in another state from a vendor not engaged in business in the Commonwealth. On August 3, she brought it to a marina in the Commonwealth. Since that time she has sailed the boat in the waters of several states, including Massachusetts, and has stored it here when not in use.

For purposes of this Directive, it is assumed that Taylor registered her boat in a state other than Massachusetts. It is also assumed that no sales or use tax was due or paid to a state other than Massachusetts.

ISSUE: Is Taylor, a non-resident, liable for the use tax on the boat she brought into the Commonwealth for personal use less than six months after its purchase in another state?

DISCUSSION: Massachusetts imposes a use tax on the storage, use or other consumption in the Commonwealth of tangible personal property purchased for storage, use or consumption here. G.L. c. 64I, § 2. Personal property brought into the Commonwealth within six months after its purchase is presumed to have been purchased for storage, use or consumption here. G.L. c. 64I, § 8(f). The use tax makes no exception for non-residents and does not exempt property not used or stored primarily or exclusively in the Commonwealth. *Towle v. Commissioner*, 397 Mass. 599, 605 (1986).

DIRECTIVE: Taxpayer Taylor, a non-resident, is liable for the use tax on the boat she brought into the Commonwealth for storage and use on August 3, less than six months after its purchase in another state. Taylor must file Form ST-11 and pay the tax of five percent of the sales price of the boat. The return and payment are due by September 20, which is the twentieth day of the month following the one in which she brought the boat into the Commonwealth. G.L. c. 62C, § (16)(i); *Towle v. Commissioner*, 397 Mass. at 607.

REFERENCE: G.L. c. 62C, § 16(i); G.L. c. 64I, §§ 2, 8(f); *Towle v. Commissioner*, 397 Mass. 599 (1986).

31 December 1986

/s/Ira A. Jackson

Ira A. Jackson  
Commissioner of Revenue

DD 86-31

This Directive represents the official position of the Department of Revenue on the application of the law to the facts as stated. The Department and its personnel will follow this Directive, and taxpayers may rely upon it, unless it is revoked or modified pursuant to 830 C.M.R. § 62C.01(5)(e). In applying this Directive, however, the effect of subsequent legislation, regulations, court decisions, Directives, and TIRs must be considered, and Department personnel and taxpayers may rely upon this Directive only if the facts, circumstances and issues presented in other cases are substantially the same as those set forth in this Directive.

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